MILES EHRLICH (BAR NO. 237954)
miles@ramsey-ehrlich.com
ISMAIL RAMSEY (BAR NO. 189820)
izzy@ramsey-ehrlich.com
FELICIA GROSS (BAR NO. 231909)
felicia@ramsey-ehrlich.com
RAMSEY & EHRLICH LLP
803 Hearst Avenue
Berkeley, CA 94710
(510) 548-3600 (Tel)
(510) 291-3060 (Fax)

Attorneys for Defendant Nancy R. Heinen

FOLEY & LARDNER LLP
ONE MARITIME PLAZA, SIXTH FLOOR
SAN FRANCISCO, CA 94111
TELEPHONE: 415.434.4484
FACSIMILE: 415.434.4507
THOMAS F. CARLUCCI, BAR NO. 135767
tcarlucci@foley.com
ERIN J. HOLLAND, BAR NO. 233305
eholland@foley.com

FOLEY & LARDNER LLP
555 SOUTH FLOWER STREET, SUITE 3500
LOS ANGELES, CA 90071
TELEPHONE: 213.972.4500
FACSIMILE: 213.486.0065
PAMELA L. JOHNSTON, BAR NO. 132558
pjohnston@foley.com

Attorneys for Non-Party Wendy Howell

STIPULATION GOVERNING HOWELL DOCUMENTS

The below-signed parties hereby agree that all records relating to non-party Wendy L. Howell ("Ms. Howell") produced by Ms. Howell or any subpoenaed party in response to a subpoena issued to any financial institution, educational institution, or former employer will be treated in accordance with the provisions of the Stipulated Protective Order that was issued by the United States District Court for the Northern District of California on November 13, 2007 in the case of *Securities and Exchange Commission v. Heinen, et al.*, C-07-2214 (JF). The parties further agree that Ms. Howell shall be the Designating Party under Paragraphs 2.7 and 5 of the Stipulated Protective Order, and that all financial, educational, and personnel records produced will be designated "HIGHLY CONFIDENTIAL – ATTORNEYS' EYES ONLY."

DATED: January 24, 2008

MARC J. FAGEL
ROBERT L. MITCHELL
MARK P. FICKES
SAHIL W. DESAI

By: /s/ Mark P. Fickes
Mark P. Fickes

Attorneys for Plaintiff
SECURITIES AND EXCHANGE COMMISSION

DATED: January 24, 2008

MILES EHRLICH
ISMAIL RAMSEY
RAMSEY & EHRLICH LLP

By /s/ Miles Ehrlich
Miles Ehrlich
Ismail Ramsey
Felicia Gross

Attorneys for Defendant
NANCY R. HEINEN

DATED: January 24, 2008

THOMAS F. CARLUCCI
PAMELA L. JOHNSTON
ERIN J. HOLLAND
FOLEY & LARDNER LLP

By: /s/ Pamela L. Johnston
Pamela L. Johnston

Attorneys for Non-Party
WENDY L. HOWELL